

# Budget at a Glance



2021-2022

USD 432 - Victoria

# Table of Contents

<a href="#"><u>Summary of Total Expenditures by Function (All Funds).....</u></a>	<a href="#"><u>3</u></a>
<a href="#"><u>Total Expenditures by Function (All Funds).....</u></a>	<a href="#"><u>4</u></a>
<a href="#"><u>Total Expenditures Amount per Pupil by Function (All Funds).....</u></a>	<a href="#"><u>5</u></a>
<a href="#"><u>Summary of General and Supplemental General Fund Expenditures...</u></a>	<a href="#"><u>6</u></a>
<a href="#"><u>Instruction Expenses.....</u></a>	<a href="#"><u>7</u></a>
<a href="#"><u>Sources of Revenue and Proposed Budget for 2021-2022 .....</u></a>	<a href="#"><u>8</u></a>
<a href="#"><u>Enrollment and Low Income Students.....</u></a>	<a href="#"><u>9</u></a>
<a href="#"><u>Mill Rates by Fund.....</u></a>	<a href="#"><u>10</u></a>
<a href="#"><u>Assessed Valuation and Bonded Indebtedness.....</u></a>	<a href="#"><u>11</u></a>
<a href="#"><u>Average Salary.....</u></a>	<a href="#"><u>12</u></a>
<a href="#"><u>District Reports.....</u></a>	<a href="#"><u>13</u></a>

Summary of Total Expenditures by Function (All Funds)

	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$2,410,081	52%	\$2,478,090	62%	3%	\$2,713,048	56%	9%
Student Support Services	\$189,069	4%	\$198,017	5%	5%	\$202,593	4%	2%
Instructional Support Services	\$68,080	1%	\$71,353	2%	5%	\$86,390	2%	21%
Administration & Support	\$441,304	9%	\$460,138	11%	4%	\$474,003	10%	3%
Operations & Maintenance	\$374,390	8%	\$446,859	11%	19%	\$618,526	13%	38%
Transportation	\$112,267	2%	\$116,886	3%	4%	\$197,244	4%	69%
Food Services	\$215,671	5%	\$231,988	6%	8%	\$307,837	6%	33%
Capital Improvements	\$421,405	9%	\$11,343	0%	-97%	\$250,000	5%	2104%
Debt Services	\$436,140	9%	\$0	0%	-100%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
<b>Total Expenditures<sup>1</sup></b>	<b>4,668,407</b>	<b>100%</b>	<b>\$4,014,674</b>	<b>100%</b>	<b>-14%</b>	<b>\$4,849,641</b>	<b>100%</b>	<b>21%</b>
Amount per Pupil	\$16,438		\$14,744		-10%	\$17,289		17%
<b>Current Expenditures<sup>2</sup></b>	<b>\$3,705,825</b>	<b>100%</b>	<b>\$3,935,597</b>	<b>100%</b>	<b>6%</b>	<b>\$4,243,641</b>	<b>100%</b>	<b>8%</b>
Amount per Pupil	\$13,049		\$14,453		11%	\$15,129		5%

Percent of Expenditures for Instruction<sup>3</sup>

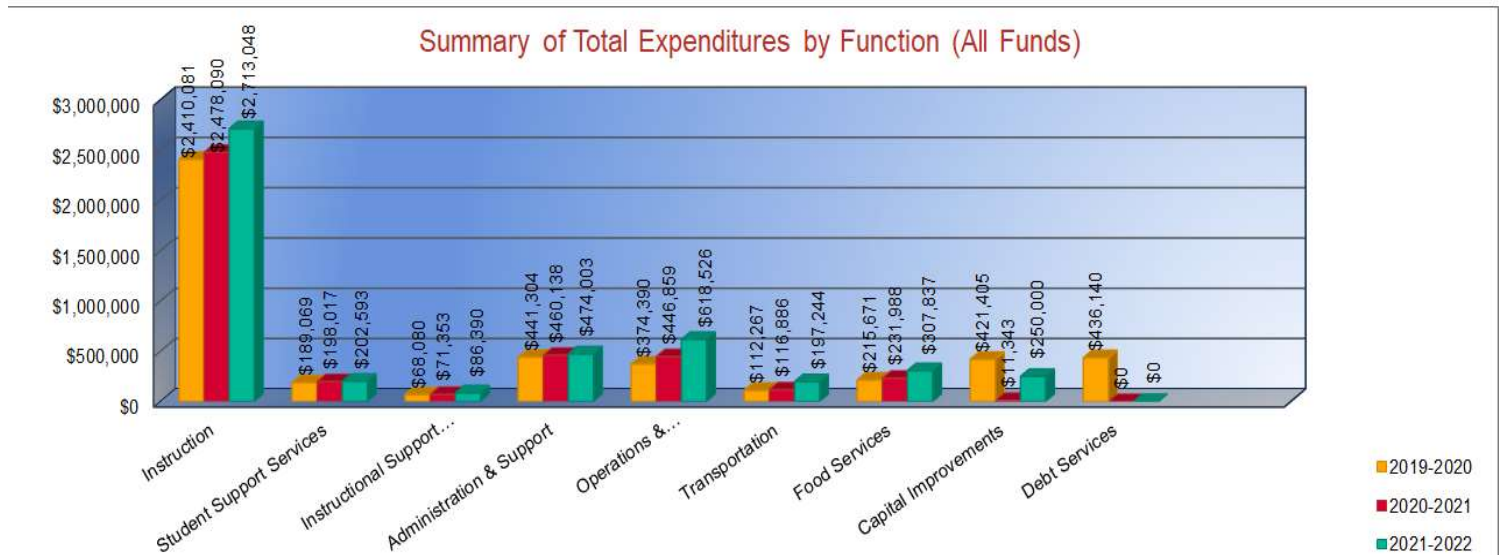
	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Total Expenditures	\$2,355,560	50%	\$2,465,655	61%	11%	\$2,638,048	54%	-7%
Current Expenditures	\$2,355,560	64%	\$2,465,655	63%	-1%	\$2,638,048	62%	-1%

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

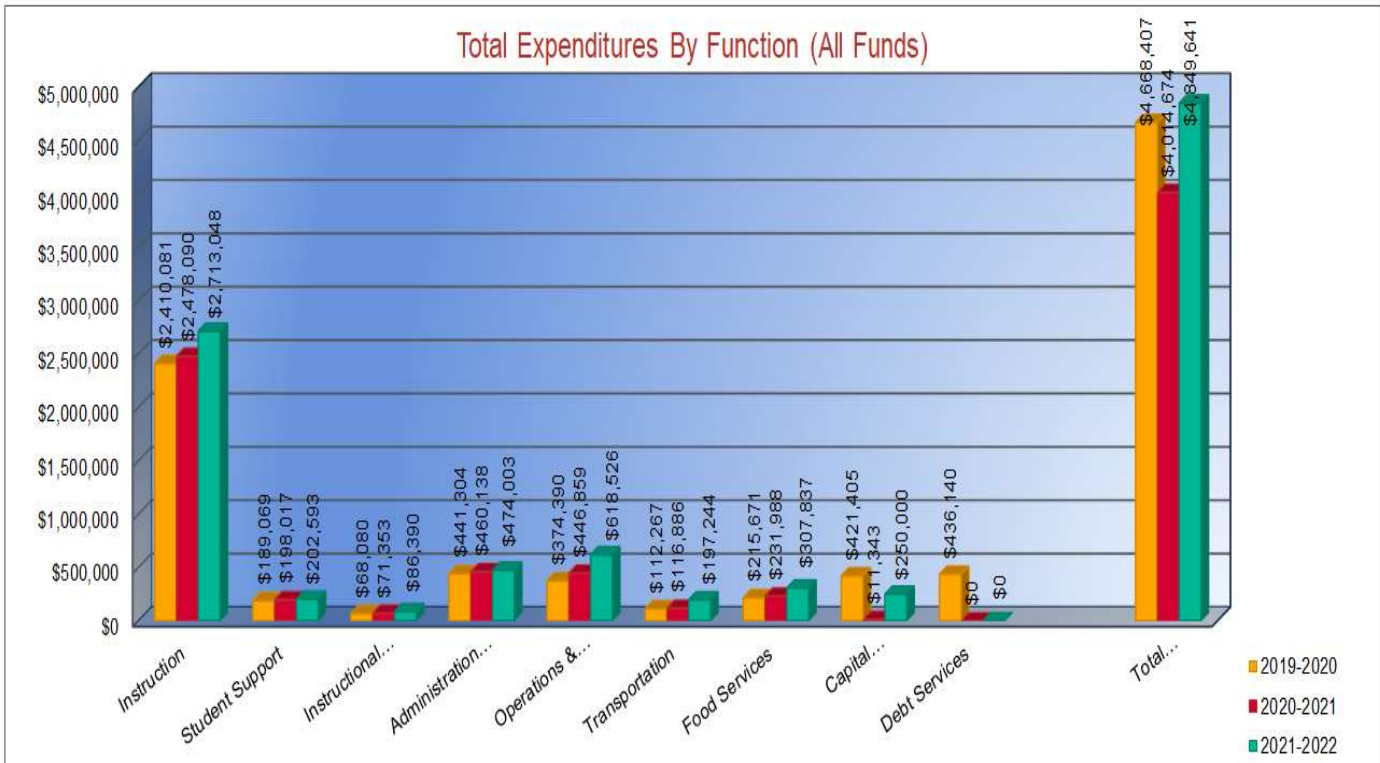
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)



### Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$2,410,081	\$2,478,090	\$2,713,048
Student Support	\$189,069	\$198,017	\$202,593
Instructional Support	\$68,080	\$71,353	\$86,390
Administration & Support	\$441,304	\$460,138	\$474,003
Operations & Maintenance	\$374,390	\$446,859	\$618,526
Transportation	\$112,267	\$116,886	\$197,244
Food Services	\$215,671	\$231,988	\$307,837
Capital Improvements	\$421,405	\$11,343	\$250,000
Debt Services	\$436,140	\$0	\$0
Other Costs	\$0	\$0	\$0
<b>Total Expenditures<sup>1</sup></b>	<b>\$4,668,407</b>	<b>\$4,014,674</b>	<b>\$4,849,641</b>

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

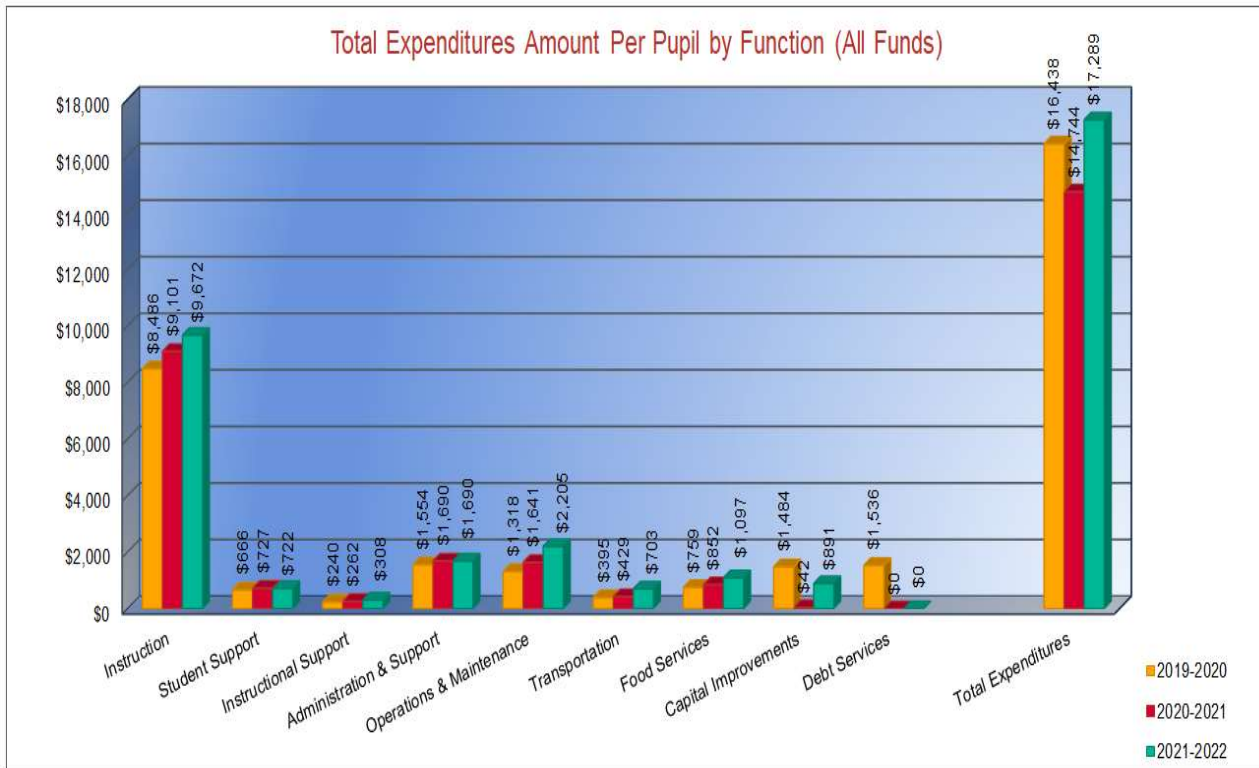


### Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$8,486	\$9,101	\$9,672
Student Support	\$666	\$727	\$722
Instructional Support	\$240	\$262	\$308
Administration & Support	\$1,554	\$1,690	\$1,690
Operations & Maintenance	\$1,318	\$1,641	\$2,205
Transportation	\$395	\$429	\$703
Food Services	\$759	\$852	\$1,097
Capital Improvements	\$1,484	\$42	\$891
Debt Services	\$1,536	\$0	\$0
Other Costs	\$0	\$0	\$0
<b>Total Expenditures<sup>1</sup></b>	<b>\$16,438</b>	<b>\$14,744</b>	<b>\$17,289</b>
Enrollment (FTE) <sup>2</sup>	284.0	272.3	280.5

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

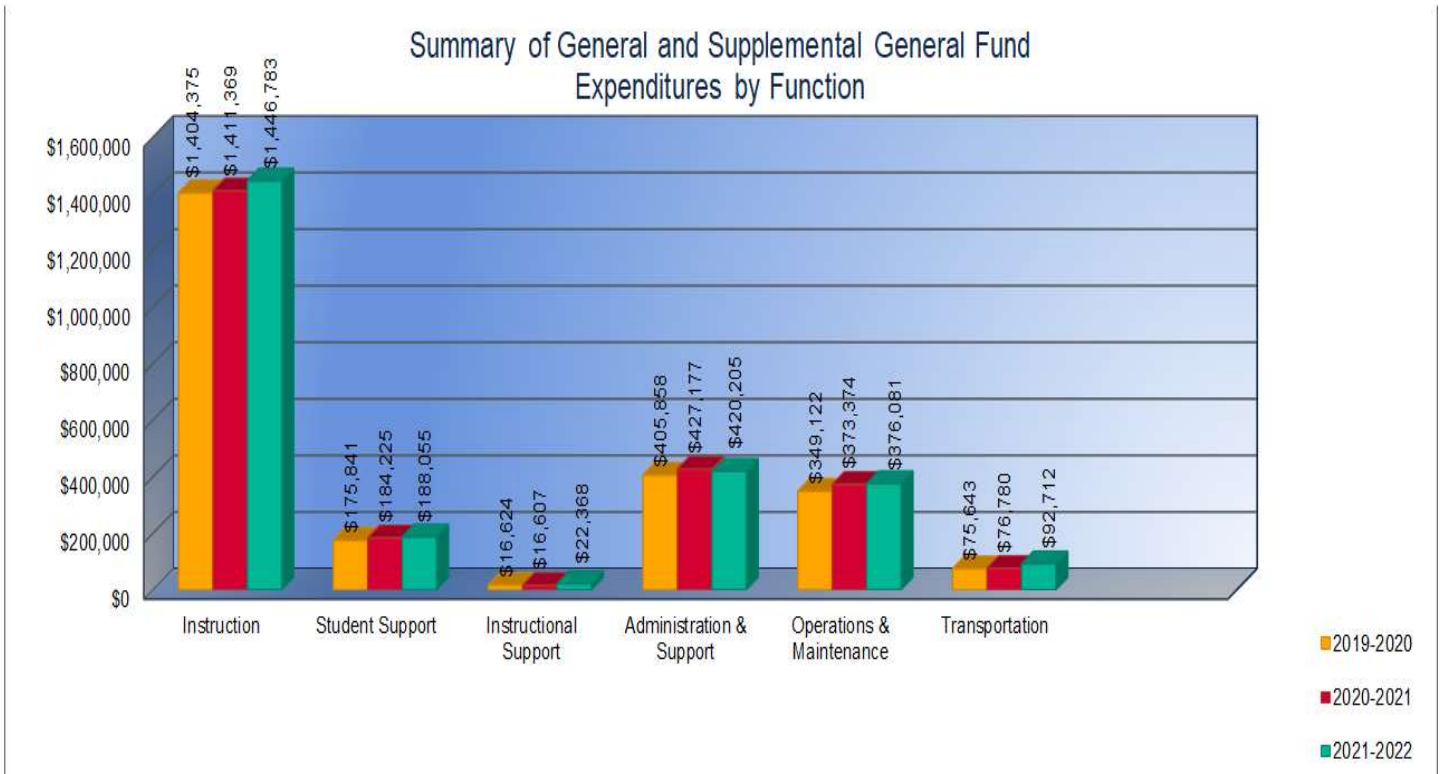
2. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



### Summary of General and Supplemental General Fund Expenditures by Function\*

	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$1,404,375	58%	\$1,411,369	57%	0%	\$1,446,783	57%	3%
Student Support	\$175,841	7%	\$184,225	7%	5%	\$188,055	7%	2%
Instructional Support	\$16,624	1%	\$16,607	1%	0%	\$22,368	1%	35%
Administration & Support	\$405,858	17%	\$427,177	17%	5%	\$420,205	17%	-2%
Operations & Maintenance	\$349,122	14%	\$373,374	15%	7%	\$376,081	15%	1%
Transportation	\$75,643	3%	\$76,780	3%	2%	\$92,712	4%	21%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
<b>Total Expenditures</b>	<b>\$2,427,463</b>	<b>100%</b>	<b>\$2,489,532</b>	<b>100%</b>	<b>3%</b>	<b>\$2,546,204</b>	<b>100%</b>	<b>2%</b>
Amount per Pupil	\$8,547		\$9,143		7%	\$9,077		-1%

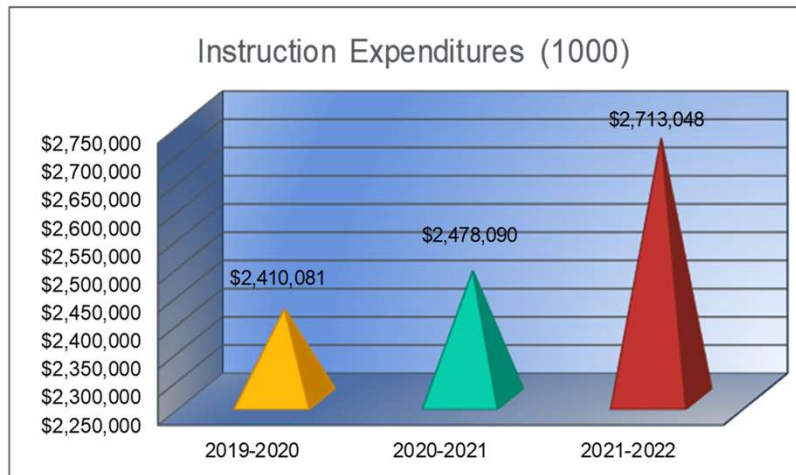
\*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.



Instruction Expenditures (1000)

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Budget	% Change
General	\$1,399,421	\$1,407,123	1%	\$1,441,783	2%
Federal Funds	\$44,627	\$121,556	172%	\$135,540	12%
Supplemental General	\$4,954	\$4,246	-14%	\$5,000	18%
Preschool-Aged At-Risk	\$0	\$0	0%	\$0	0%
At Risk (K-12)	\$118,999	\$110,570	-7%	\$157,721	43%
Bilingual Education	\$0	\$0	0%	\$0	0%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$54,521	\$12,435	-77%	\$75,000	503%
Driver Education	\$0	\$0	0%	\$0	0%
Declining Enrollment	\$0	\$0	0%	\$0	0%
Extraordinary School Program	\$0	\$0	0%	\$0	0%
Food Service	\$0	\$0	0%	\$0	0%
Professional Development	\$0	\$0	0%	\$0	0%
Parent Education Program	\$0	\$0	0%	\$0	0%
Summer School	\$0	\$0	0%	\$0	0%
Special Education	\$424,147	\$439,684	4%	\$502,471	14%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$130,573	\$134,562	3%	\$186,192	38%
Gifts & Grants <sup>1</sup>	\$10,093	\$25,377	151%	\$0	-100%
Special Liability	\$0	\$0	0%	\$0	0%
School Retirement	\$0	\$0	0%	\$0	0%
Extraordinary Growth Facilities	\$0	\$0	0%	\$0	0%
Special Reserve	\$0	\$0	0%	\$0	0%
KPERS Spec. Ret. Contribution	\$190,490	\$179,539	-6%	\$209,341	17%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$32,256	\$42,998	33%	\$0	0%
Bond and Interest #1	\$0	\$0	0%	\$0	0%
Bond and Interest #2	\$0	\$0	0%	\$0	0%
No-Fund Warrant	\$0	\$0	0%	\$0	0%
Special Assessment	\$0	\$0	0%	\$0	0%
Temporary Note	\$0	\$0	0%	\$0	0%
<b>SUBTOTAL</b>	<b>\$2,410,081</b>	<b>\$2,478,090</b>	<b>3%</b>	<b>\$2,713,048</b>	<b>9%</b>
Enrollment (FTE) <sup>3</sup>	284.0	272.3	-4%	280.5	3%
Amount per Pupil <sup>2</sup>	\$8,486	\$9,101	7%	\$9,672	6%
Adult Education	\$0	\$0	0%	\$0	0%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
<b>TOTAL</b>	<b>\$2,410,081</b>	<b>\$2,478,090</b>	<b>3%</b>	<b>\$2,713,048</b>	<b>9%</b>

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



**Sources of Revenue and Proposed Budget for 2021-2022**

Fund	2021-2022 Amount Budgeted	July 1, 2021 Cash Balance	Estimated Sources of Revenue - 2021-2022					Estimated July 1, 2022 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$2,561,005	\$0	\$2,561,005	\$0			\$0	\$0
Supplemental General	\$845,140	\$88,063	\$180,691			\$0	\$576,386	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$0	\$0		\$0	\$0	\$157,721	\$0	\$0
Bilingual Education	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$606,000	\$420,501	\$9,603	\$0	\$0	\$0	\$235,573	\$59,677
Driver Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$349,114	\$71,363	\$1,872	\$249,796	\$0	\$55,000	\$7,700	\$36,617
Professional Development	\$6,500	\$0	\$0	\$0	\$0	\$6,500	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$527,003	\$204,239	\$0	\$0	\$0	\$454,528	\$0	\$131,764
Career and Postsecondary Education	\$186,192	\$0	\$0	\$0	\$0	\$186,192	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$0	\$28,632	\$0	\$0			\$0	\$28,632
Textbook & Student Materials Revolving		\$0						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$290,753	\$0	\$290,753					
Contingency Reserve		\$317,093						
Activity Funds		\$8,238						
Bond and Interest #1	\$0	\$117,178	\$0	\$0	\$0		\$1,509	\$118,687
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$0	\$0					\$0	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$180,154	\$0		\$180,154				\$0
Cost of Living	\$0	\$0				\$0	\$0	
<b>SUBTOTAL</b>	<b>\$5,551,861</b>	<b>\$1,255,307</b>	<b>\$3,043,924</b>	<b>\$429,950</b>	<b>\$0</b>	<b>\$859,941</b>	<b>\$821,168</b>	<b>\$375,377</b>
Less Transfers	\$859,941							
<b>TOTAL Budget Expenditures</b>	<b>\$4,691,920</b>							

**Sources of Revenue**

	2019-2020	2020-2021	2021-2022
State Revenues	2,861,880	2,903,971	3,043,924
Federal Revenues	145,564	350,576	429,950
Local Revenues <sup>1</sup>	1,079,403	1,061,879	821,168
<b>Total Revenues</b>	<b>4,086,847</b>	<b>4,316,426</b>	<b>4,295,042</b>
Revenues Per Pupil	14,390	15,852	15,312

1. Excludes "Transfers" to avoid duplication of revenue.

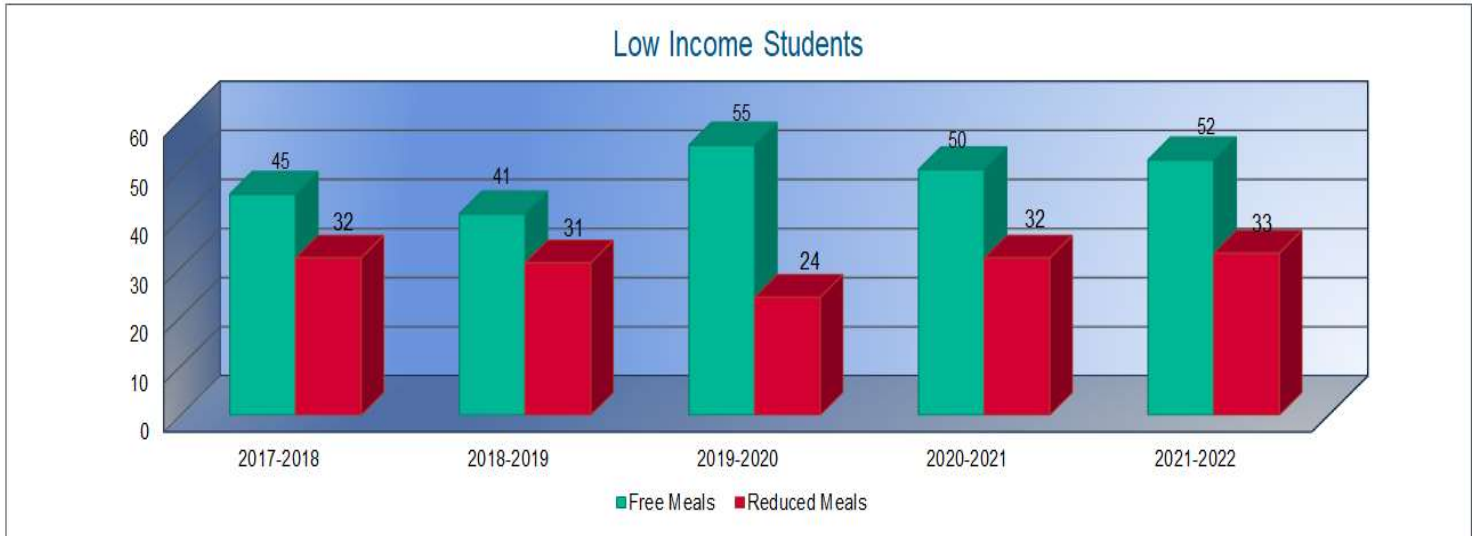
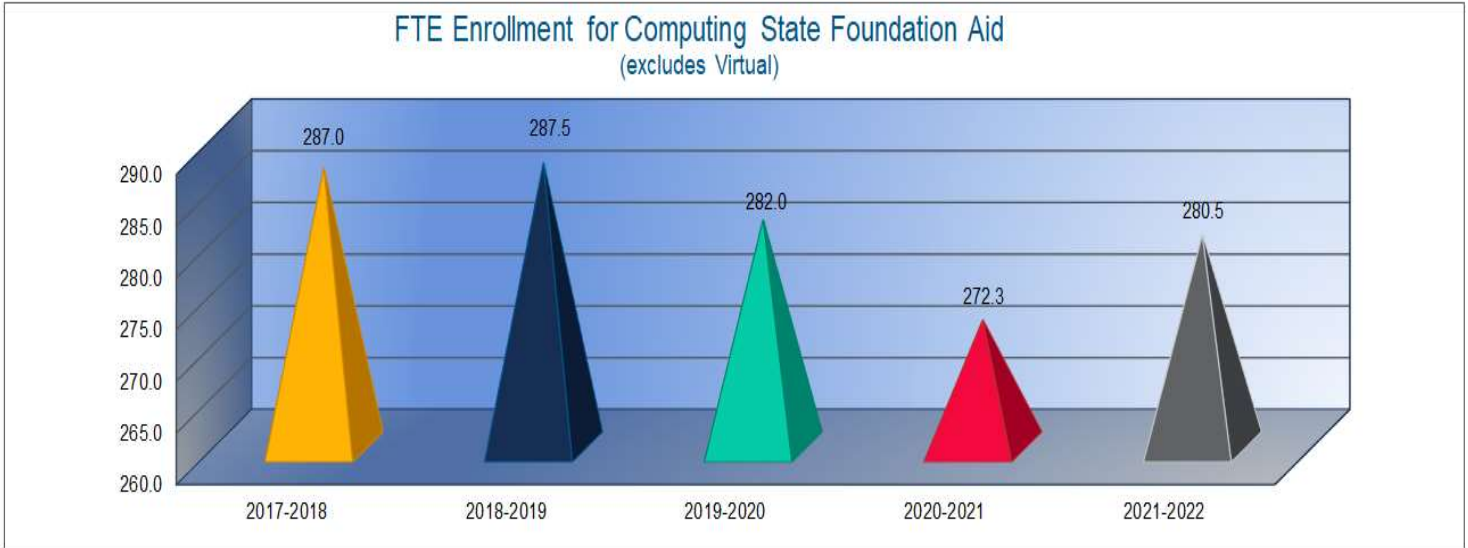
**Note:** Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.



### Enrollment Information

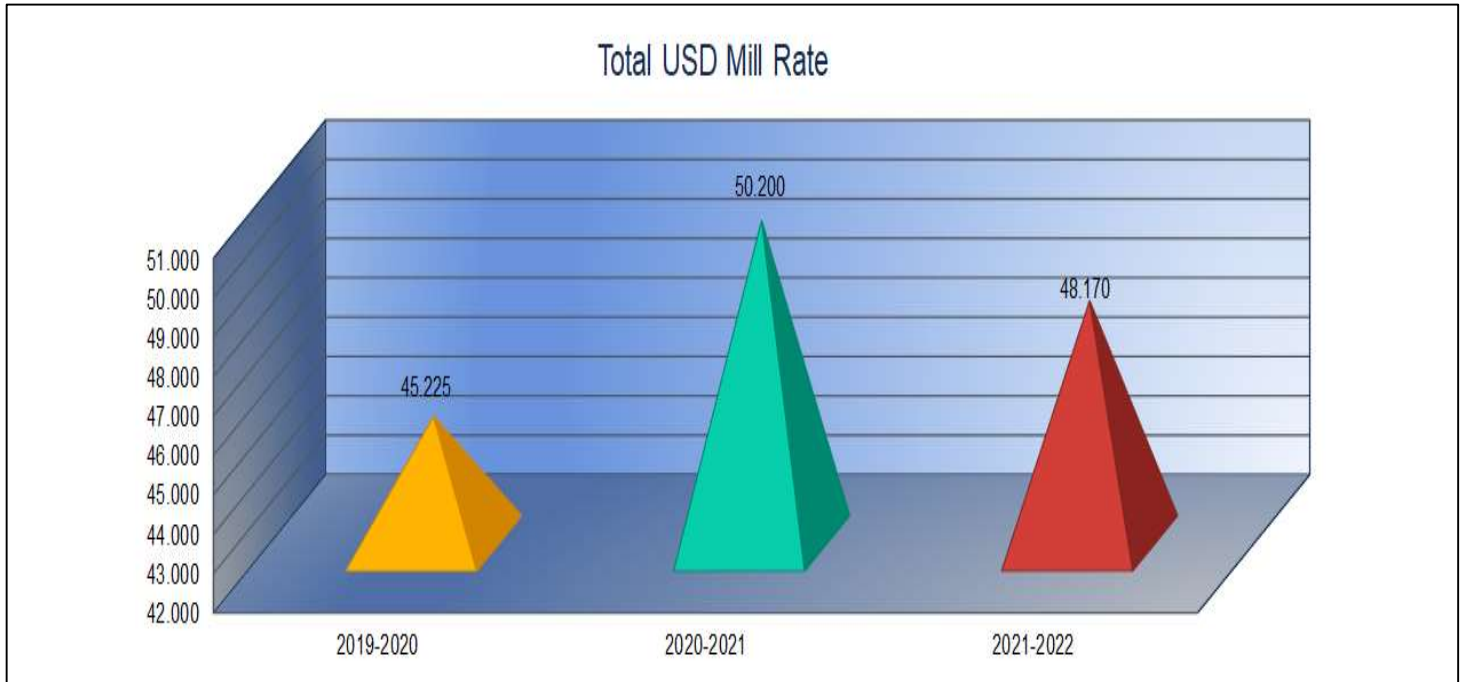
	2017-2018 Actual	2018-2019 Actual	% Change	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	287.0	287.5	0%	282.0	-2%	272.3	-3%	280.5	3%
Free Meal Student Headcount	45	41	-9%	55	34%	50	-9%	52	4%
Reduced Meal Student Headcount	32	31	-3%	24	-23%	32	33%	33	3%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.



### Mill Rates by Fund

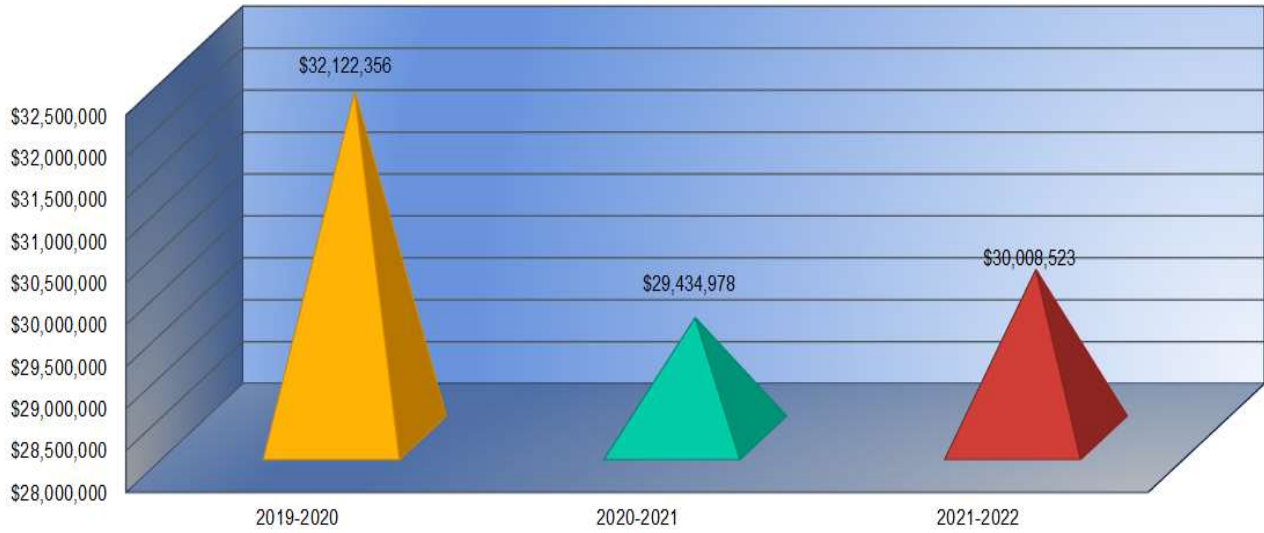
	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
General	20.000	20.000	20.000
Supplemental General	17.225	22.200	20.170
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	0.000	0.000	0.000
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
<b>TOTAL USD</b>	<b>45.225</b>	<b>50.200</b>	<b>48.170</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	1.000	1.000	2.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>1.000</b>	<b>1.000</b>	<b>2.000</b>



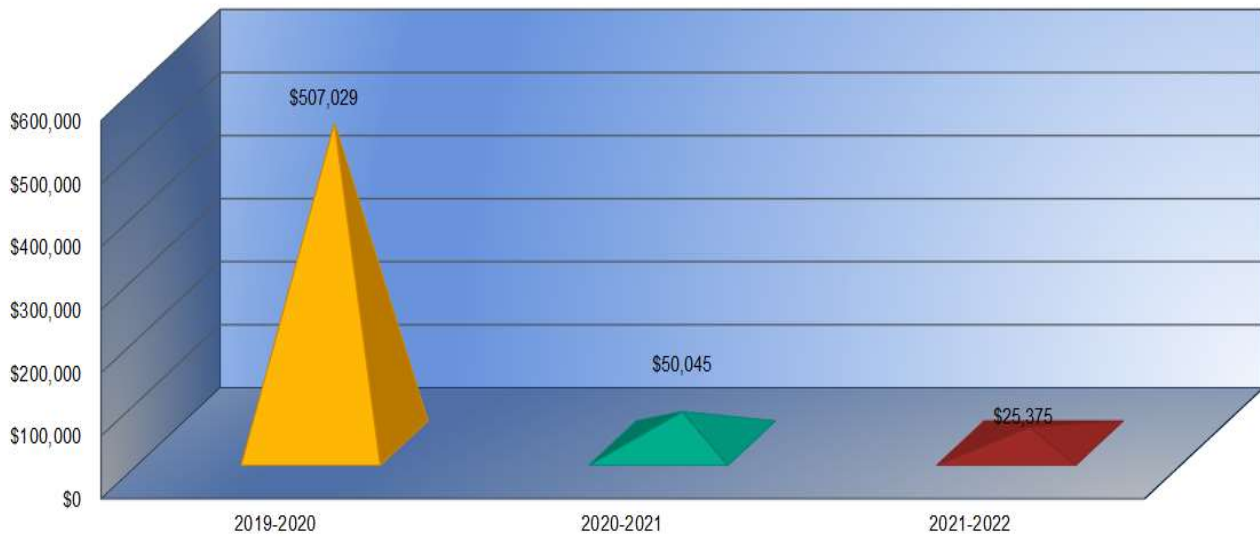
Other Information

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Assessed Valuation	\$32,122,356	\$29,434,978	\$30,008,523
Total USD Debt	\$507,029	\$50,045	\$25,375

Assessed Valuation



Total USD Debt



### Salaries

	2019-20 Actual			2020-21 Actual			2021-22 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	\$178,526	\$89,263	2.0	\$180,013	\$90,007	2.0	\$180,587	\$90,294
Teachers (Full Time)	23.9	\$1,300,874	\$54,430	23.9	\$1,343,186	\$56,200	24.8	\$1,402,500	\$56,552
Other Certified (Licensed) Personnel	2.6	\$187,167	\$71,987	2.6	\$190,183	\$73,147	2.6	\$195,811	\$75,312
Classified Personnel	12.5	\$494,530	\$39,562	13.1	\$535,385	\$40,869	12.5	\$534,878	\$42,790
Substitutes/Temporary Help	~~~~~	\$55,657	~~~~~	~~~~~	\$47,024	~~~~~	~~~~~	\$60,702	~~~~~

Teachers (Full Time Only): \*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: \*\*Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: \*\*Substitute Teachers, Coaching Assistants and other short term temporary help.

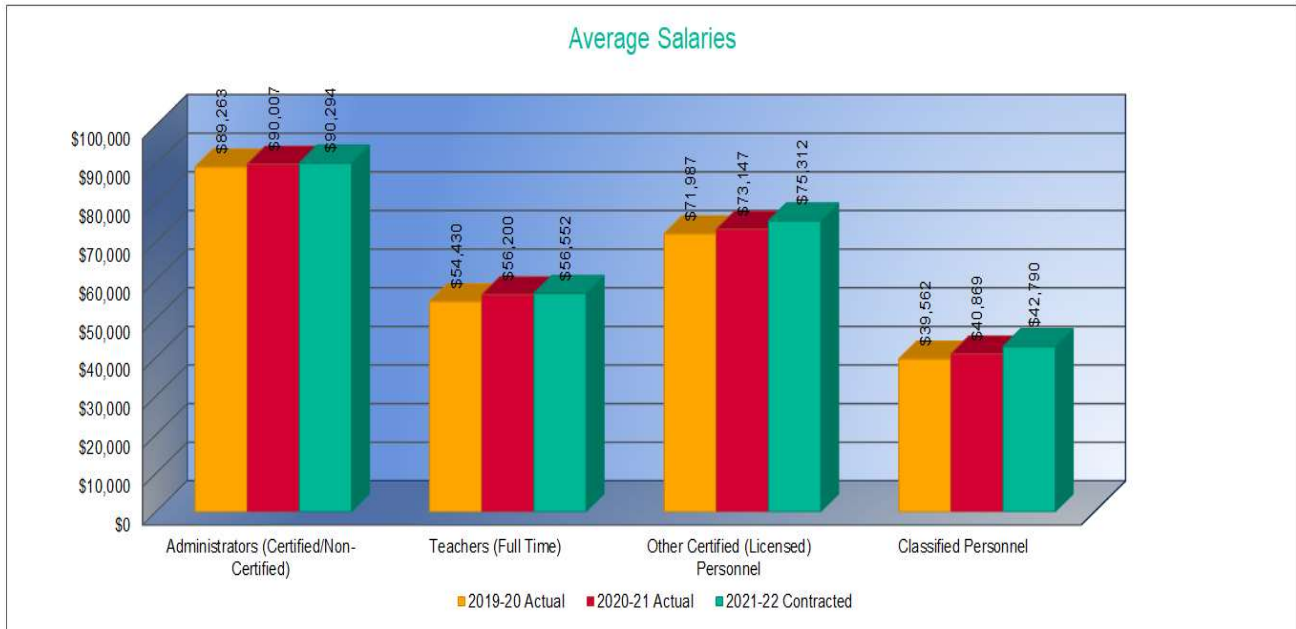
Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental, extra pay for summer school, and board paid fringe benefits

\*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should

\*\*FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

\*\*\*Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and

\*\*\*\*Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense



## Public School District Reports on KSDE's Data Central

[DataCentral.KSDE.org](http://DataCentral.KSDE.org)

### Kansas K-12 Reports

[DataCentral.KSDE.org/Report\\_Gen.aspx](http://DataCentral.KSDE.org/Report_Gen.aspx)

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

### School Finance Reports

#### [Warehouse](#)

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

#### [Comparative Performance & Fiscal System \(CPFS\)](#)

Budget Reports by Fund, Function and Object Code.

#### [Budgets](#)

Budget, At a Glance, Profile, Form 150, and Summary.

#### [CPA Reports](#)

#### [School District Funding Report](#)

### Kansas State Building Report Card

[KSReportCard.KSDE.org/default.aspx](http://KSReportCard.KSDE.org/default.aspx)

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
  - Reading
  - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic